



WILLIAM T FUJIOKA  
Chief Executive Officer

## County of Los Angeles CHIEF EXECUTIVE OFFICE

713 KENNETH HAHN HALL OF ADMINISTRATION  
LOS ANGELES, CALIFORNIA 90012  
(213) 974-1101  
<http://ceo.lacounty.gov>

December 11, 2007

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, CA 90012

Dear Supervisors:

**DEPARTMENT OF PUBLIC WORKS: LOS ANGELES COUNTY  
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY  
JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF LOS ANGELES AND THE BOARD OF DIRECTORS OF THE  
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT  
ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE  
AS A RESULT OF ANNEXATION 40-120 (39-5), LAFCO DESIGNATION 2007-08**

**(SUPERVISORIAL DISTRICT 5)  
(3 VOTES)**

### **IT IS RECOMMENDED THAT YOUR BOARD:**

Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-120 (39-5), Local Agency Formation Commission Designation 2007-08, to Los Angeles County Waterworks District No. 40, Antelope Valley.

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

Annexation 40-120 (39-5) to Waterworks District No. 40, Antelope Valley (District) includes approximately 10.28 acres of vacant land in the unincorporated area of Los Angeles County known as Juniper Hills. This area is proposed for development of one single-family residence to be served by the District upon annexation of the territory to the District.

Board of Supervisors  
GLORIA MOLINA  
First District

YVONNE B. BURKE  
Second District

ZEV YAROSLAVSKY  
Third District

DON KNABE  
Fourth District

MICHAEL D. ANTONOVICH  
Fifth District



The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, as the governing body of the County, acting on behalf of the Consolidated Fire Protection District, the County Public Library, the County Flood Control District, the County Road District No. 5, and the District, must also adopt the attached Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County and other taxing entities to the District. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

### **Implementation of Strategic Plan Goals**

The Countywide Strategic Plan directs that we provide Organizational Effectiveness (Goal 3), Fiscal Responsibility (Goal 4), and Community Services (Goal 6) by collecting the applicable tax revenues to provide effective and efficient delivery of water to future customers within the annexed area.

### **FISCAL IMPACT/FINANCING**

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from each of the affected County taxing entities, which include County General Fund, the Consolidated Fire Protection District, the County Public Library, the County Flood Control District, and the County Road District No. 5 together with the Antelope Valley Resource Conservation District. The property tax transfers will become effective Fiscal Year 2008-09.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The Board of Directors of the Antelope Valley Resource Conservation District have adopted the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from the proposed annexation.



Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

#### **ENVIRONMENTAL DOCUMENTATION**

This action and the proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are, therefore, exempt from the California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the California Environmental Quality Act Guidelines.

#### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

This action will allow the District to provide water service to the annexed areas and will not have any negative impact on existing services or planned projects.

#### **CONCLUSION**

At such time as the recommendation is approved by your Board, please return one copy of this letter and one signed original of the Joint Resolution to LAFCO; one copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division; and one copy of the letter and one signed original of the Joint Resolution to the County Assessor.

Respectfully submitted,



WILLIAM T FUJIOKA  
Chief Executive Officer

WTF:DLW  
AA:cr

Attachment

c: Assessor  
County Counsel



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES  
AND THE BOARD OF DIRECTORS OF THE  
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT  
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY  
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED  
AS ANNEXATION 40-120 (39-5), LOCAL AGENCY FORMATION COMMISSION  
DESIGNATION 2007-08, TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Road District No. 5; County of Los Angeles Consolidated Fire Protection District; and County of Los Angeles County Flood Control District; together with the Board of Directors of the Antelope Valley Resource Conservation District, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-120 (39-5) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:



NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Road District No. 5; County of Los Angeles Consolidated Fire Protection District; County of Los Angeles County Flood Control District; and Antelope Valley Resource Conservation District have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-120 (39-5) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2008, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-120 (39-5) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-120 (39-5).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.



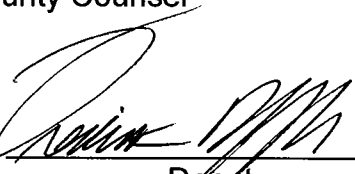
The foregoing Resolution was adopted on the \_\_\_\_ day of \_\_\_\_\_, 2007,  
by the Board of Supervisors of the County of Los Angeles as the governing body of the  
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI  
Executive Officer of the  
Board of Supervisors of the  
County of Los Angeles

By \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.  
County Counsel

By  \_\_\_\_\_  
Deputy



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF LOS ANGELES  
AND THE BOARD OF DIRECTORS OF THE  
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT  
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY  
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED  
AS ANNEXATION 40-120 (39-5), LOCAL AGENCY FORMATION COMMISSION  
DESIGNATION 2007-08, TO LOS ANGELES COUNTY WATERWORKS  
DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Road District No. 5; County of Los Angeles Consolidated Fire Protection District; and County of Los Angeles County Flood Control District; together with the Board of Directors of the Antelope Valley Resource Conservation District, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-120 (39-5) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:



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3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-120 (39-5).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.



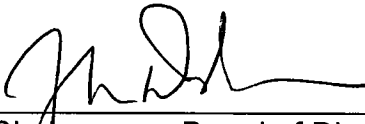
PASSED, APPROVED, AND ADOPTED this 22 day of August, 2007, by the following vote:

AYES: 3

NOES: 0

ABSENT: 2

ABSTAIN: 0

  
\_\_\_\_\_  
Chairperson, Board of Directors  
Antelope Valley Resource  
Conservation District

ATTEST:

  
\_\_\_\_\_  
Secretary



Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY  
047.04  
4666  
July 1, 2008  
40-120(39-5), LAFCO 2007-08

Waterworks District # 40, Antelope Valley  
Based on their 2006-07 Tax Sharing Ratios

0.006252077

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.262071949	26.2072%	0.006252077	0.001638494	-0.001677005	0.260394944
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000139940	0.0140%	0.006252077	0.000000875	0.000000000	0.000139940
3.01 L.A. COUNTY LIBRARY	0.029985237	2.9985%	0.006252077	0.000187470	-0.000187470	0.029797767
5.25 ROAD DIST # 5	0.007716929	0.7717%	0.006252077	0.000048247	-0.000048247	0.007668682
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185810671	18.5811%	0.006252077	0.001161703	-0.001161703	0.184648968
7.31 L A C FIRE-FFW	0.006019739	0.6020%	0.006252077	0.000037636	0.000000000	0.006019739
30.10 L.A. CO. FL. CON. DR. IMP. DIST. MAINT.	0.002344452	0.2344%	0.006252077	0.000014658	-0.000014658	0.002329794
30.70 LA CO FLOOD CONTROL MAINT	0.0132688361	1.3268%	0.006252077	0.000082955	-0.000082955	0.013185406
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001159591	0.1160%	0.006252077	0.000007250	-0.000007250	0.001152341
400.00 EDUCATIONAL REV AUGMENTATION FD	0.049098122	4.9098%	0.006252077	0.000306965	Exempt	0.049098122
400.01 EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.006252077	0.000824509	Exempt	0.131877650
400.15 COUNTY SCHOOL SERVICES	0.001735578	0.1736%	0.006252077	0.000010851	Exempt	0.001735578
400.21 CHILDREN'S INSTIL TUITION FUND	0.003444485	0.3444%	0.006252077	0.000021535	Exempt	0.003444485
521.01 KEPPEL UNION SCHOOL DISTRICT	0.079836212	7.9836%	0.006252077	0.000499142	Exempt	0.079836212
521.06 CO.SCH.SERV.FD.- KEPPEL UNION	0.012413301	1.2413%	0.006252077	0.000077609	Exempt	0.012413301
521.07 DEV CTR HDCPD MINOR KEPPEL	0.001014707	0.1015%	0.006252077	0.000006344	Exempt	0.001014707
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.119786093	11.9786%	0.006252077	0.000748912	Exempt	0.119786093
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000440154	0.0440%	0.006252077	0.000002752	Exempt	0.000440154
717.08 ANTELOPE VY.UN.HI.-K. P. S.-ELEM	0.058575415	5.8575%	0.006252077	0.000366218	Exempt	0.058575415
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033261414	3.3261%	0.006252077	0.000207953	Exempt	0.033261414
<b>047.04 Waterworks Dist # 40 ANTELOPE VALLEY</b>	0.000000000	0.0000%	0.006252077	0.000000000	0.000000000	<b>0.003179287</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006252077</b>	<b>-0.003179287</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.



Annexation To:  
Account No.  
TRA:  
Effective Date:  
Annexation Number:

Waterworks District # 40 - ACO FUND  
51.75  
4666  
July 1, 2008  
40-120(39-5), LAFCO 2007-08

Waterworks District # 40, ACO FUND  
Based on their 2006-07 Tax Sharing Ratios

0.006186312

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.260394944	26.0395%	0.006186312	0.001610884	-0.001648990	0.258745954
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000139940	0.0140%	0.006186312	0.000000866	0.000000000	0.000139940
3.01 L.A. COUNTY LIBRARY	0.029797767	2.9798%	0.006186312	0.000184338	-0.000184338	0.029613429
5.25 ROAD DIST # 5	0.007668682	0.7669%	0.006186312	0.000047441	-0.000047441	0.007621241
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.184648968	18.4649%	0.006186312	0.001142296	-0.001142296	0.183506672
7.31 L A C FIRE-FFW	0.006019739	0.6020%	0.006186312	0.000037240	0.000000000	0.006019739
30.10 L.A. CO. FL. CON. DR. IMP. DIST. MAINT.	0.002329794	0.2330%	0.006186312	0.000014413	-0.000014413	0.002315381
30.70 L A CO FLOOD CONTROL MAINT	0.013185406	1.3185%	0.006186312	0.000081569	-0.000081569	0.013103837
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003179287	0.3179%	0.006186312	0.000019668	-0.000019668	0.003159619
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001152341	0.1152%	0.006186312	0.000007129	-0.000007129	0.001145212
400.00 EDUCATIONAL REV AUGMENTATION FD	0.049098122	4.9098%	0.006186312	0.000303736	Exempt	0.049098122
400.01 EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.006186312	0.000815836	Exempt	0.131877650
400.15 COUNTY SCHOOL SERVICES	0.001735578	0.1736%	0.006186312	0.000010737	Exempt	0.001735578
400.21 CHILDREN'S INSTL TUITION FUND	0.003444485	0.3444%	0.006186312	0.000021309	Exempt	0.003444485
521.01 KEPPEL UNION SCHOOL DISTRICT	0.079836212	7.9836%	0.006186312	0.000493892	Exempt	0.079836212
521.06 CO.SCH.SERV.FD.- KEPPEL UNION	0.012413301	1.2413%	0.006186312	0.000076793	Exempt	0.012413301
521.07 DEV CTR HDCPD MINOR KEPPEL	0.001014707	0.1015%	0.006186312	0.000006277	Exempt	0.001014707
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.119786093	11.9786%	0.006186312	0.000741034	Exempt	0.119786093
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000440154	-0.0440%	0.006186312	0.000002723	Exempt	0.000440154
717.08 ANTELOPE VY.UN.HI.-K. P. S.-ELEM	0.058575415	5.8575%	0.006186312	0.000362366	Exempt	0.058575415
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033261414	3.3261%	0.006186312	0.000205765	Exempt	0.033261414
<b>051.75 Waterworks Dist # 40 ACO FUND</b>	<b>0.000000000</b>	<b>0.0000%</b>	<b>0.006186312</b>	<b>0.000000000</b>	<b>0.000000000</b>	<b>0.003145844</b>
<b>Total</b>	<b>1.000000000</b>	<b>100.0000%</b>		<b>0.006186312</b>	<b>-0.003145844</b>	<b>1.000000000</b>

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.



1 inch equals 300 feet

Feet

0 150 300 600

**Annexation Area**  
10.36 acres

**Existing District B**

